

Exhibit 8



Ministry of Taxation

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Report

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Ministry of Taxation
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SKAT's follow-up to SIR's recommendations and identified unadjusted errors from previous years

1. Summary

1.1 Introduction

The Ministry of Taxation's Internal Audit (SIR) has carried out the annual audit of 2013.

This report contains SIR's assessment of SKAT's treatment of the previous recommendations and the errors identified by the SIR in relation to the presentation of the §38 accounting.

1.2 Conclusion

The SIR has established the status of SKAT's follow-up to previous recommendations as well as other matters, including identified unadjusted facts in the financial statements mentioned in previous reports.

SIR has reviewed SKAT's follow-up protocol, action plans, etc. to address the previously identified issues and identified unadjusted errors. SIR has found in the review that there has been only a limited degree of follow-up. The individual audit notes are assigned responsibilities and deadlines have been set for action. However, the deadlines for several actions have been postponed several times.

SIR welcomes the establishment of a basis for follow-up in the form of a follow-up protocol and related action plans and project descriptions, as well as a decision on the location of responsibilities and the grace period. However, SIR does not find it entirely satisfactory that it has not been possible at this stage to complete follow-up to several of the issues.

1.3 Recommendations

SIR recommends that SKAT give priority to the processing of recommendations and focus on identified, unadjusted errors,

- the recommendations address identified issues relating to elements of financial reporting which, in the absence of a response, may result in errors in the presentation of accounts;
- lack of focus on identified, unadjusted errors from previous years may lead to a repetition of errors in the subsequent financial reporting and/or the need for a number of post-transactions,

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which, on the one hand, increases the risk of errors in the financial statements and, on the other band, increases the use of resources in connection with the financial reporting.

2. Conditions

For previous years, SAR's audit of the financial statements submitted for §38 has resulted in both recommendations and the reporting of identified, unadjusted errors.

A recommendation is made when an issue has been identified where it is considered that failure to correct it poses a risk of error in the presentation of section 38 accounts and/or non-compliance with the accounting rules issued under the State Accounting Act.

Identified unadjusted errors occur if the problem leading to the error has not been detected in the context of internal controls and/or if there is no possibility, or resources to correct for an identified issue.

3. Observations

SKAT summarizes the quarterly status of the follow-up of SIR's reports in a follow-up protocol. The follow-up protocol shows the individual recommendations and related follow-up actions undertaken. In relation to these measures, a decision has been taken on the location of responsibility and the grace period. However, challenges in relation to system implementations have led to many actions being postponed until mid-2014.

SIR can confirm by review of the 4th quarter 2013 protocol that the activities undertaken by SKAT have only been completed to a limited extent. In the following table, the status of treatment of SIR's recommendations from previous years is as follows:

Recommendations at the beginning	107
- Completed actions, etc.	50
Unfinished recommendations at the end of the year	57

It should be noted that the evaluation includes recommendations and initiatives launched in of SKAT's business areas, including recommendations and actions of a more administrative character which are not directly related to the financial statements.

In connection with the audit of 2013, SIR has found that issues raised in connection with the audit report of section 38 2012 accounting remain applicable in several areas. This applies, for example, to

- the need to establish additional management supervision in the financial reporting in relation to the state accounts;

The management supervision was initiated as planned by Payment and Accounting in connection with the state accounts for 2013, and has covered the entire period from July to December 2013. The supervision in connection with the account clearance procedures, was subsequently evaluated by stakeholders involved, including SIR. On this basis, management supervision has been carried out for the January quarter on the basis of the concept described.

Management Supervision has reported to the department and an evaluation of the supervision and process following the summer holidays has been agreed with the department.

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- the need to establish additional procedures in the financial reporting in the form of reconciliations, etc.
- SIR considers it necessary to reassess the control design, in particular with regard to balance sheet accounts, in view of the need for a clarification of the distribution of responsibilities between the accounting function and Insolvency, which can contribute to a greater degree of ensuring the timely write-off of insolvency-treated claims - in view of previous years' balance sheet errors and the continuing problems surrounding the presence of unenforceable claims.

SIR's reporting of the final annual audit of section 38 of the 2012 accounts showed a number of identified, unadjusted errors. In its 2013 audit, SIR found that half of the errors in question have been re-identified in the 2013 financial reporting. These are, for example, errors in the calculation of debtors and other debts. SIR expects that, among other things, system changes during 2013 and account bridging changes with effect from and including 2014 will mean that most of the errors will not be repeated when the accounts are presented for 2014.

In relation to the above issues, reference is also made to the report on "Report on errors and omissions in the filed §38 accounts for 2013 - I 13-059a" and report on "SIR's assessment of the process for closing accounts - I 13-059b", of which a number of further recommendations appear, including in particular in relation to the need to further strengthen SKAT's accounting focus.

SIR was informed in early 2014 that SKAT has initiated the project "General accounting practices". The project, which runs from the beginning of 2014 to the end of 2014, includes, according to SKAT, an assurance that there is follow-up on SIR's recommendations regarding the overall accounting practices, which have been issued in connection with the "Revision during the year 2013 of section 38".

SIR recommends that the recommendations made in the reports on the basis of the annual audit of section 38 of the 2013 accounts be included in the project, in particular the recommendations that an increased accounting focus be established organizationally, for example through the establishment of a more pure accounting manager function and the provision of additional resources with accounting competencies.

4. Consultation

Comments from Payment and Accounting are inserted in italics in the above text. Concluding remarks appear below.

Initially, it should be noted that Payment and Accounting by its own initiative developed the management concept for follow-up to recommendations in relation to the financial statements. The management ensures that all the recommendations of the audit are considered and that necessary action plans are drawn up, as well as follow-up of the implementation of the actions in the form of a follow-up protocol.

Some initiatives have been taken just to ensure follow-up on the recommendations of the Audit Office and the National Audit Office.

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The implementation of the action plans takes place in an ongoing prioritization between daily operations and development and implementation of the measures described in the action plans. And in 2013 and 2014, the action plans have also been prioritized and coordinated with the implementation of 2 new systems, EFI and the Tax Account.

In order to ensure completeness and coherence in the measures that are implemented, i.a. as a result of recommendations from both SIR and the National Audit Office, as well as to ensure business operations, a project "Overall accounting practices" has been initiated in Payment and Accounting.

The project must contribute to the accounting practices being described and incorporated into the declaration and payment handling and the ongoing bookkeeping. And with an increased focus on accounting, help to ensure that declaration and payment handling, bookkeeping and reporting/viewing of accounts are carried out efficiently and correctly overall.

The project is carried out in a continuous prioritization between daily operation and implementation of EFJ and the Tax Account.

It is perfectly natural to incorporate the recommendations from the 2013 financial statements into the project.

Payment and Accounting will also ensure evaluation of the follow-up concept. The evaluation will take place by the end of October 2014 at the latest.

Best regards

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Jytte Bjørn
